

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2273 - SB 2320

March 11, 2009

SUMMARY OF BILL: Changes the requirement to the business plan that must be filed with the Commissioner of Revenue for qualifying for job tax credits from requiring the plan be filed on or before the last day of the fiscal year in which the investment is made to instead require the plan be filed in a manner as prescribed by the Commissioner.

ESTIMATED FISCAL IMPACT:

State Revenue – Net Impact – Not Significant
State Expenditures – Net Impact – Not Significant

Assumption:

- Any net change to state revenue or expenditures resulting from the change as to when the business plan should be filed with the Department of Revenue is expected to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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